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subject to a late payment charge equivalent to an interest assessment on the amount past due for the number of days that the payment is late at the underpayment rate applicable under section 6621 of the Internal Revenue Code of 1954.

- (2) The ONRR may assess interest to a payor for any underpayments which are the result of the payor's late or underreporting, or for adjustments reported by the payor, or made as a result of audit, reconciliation, or other procedures. The interest for late payment and underpayment will be assessed pursuant to §1218.54 of this chapter.
- (c) If payment for royalty oil is not received by the due date specified in the contract, a notice of nonreceipt will be sent to the purchaser by certified mail. If payment is not received by ONRR within 15 days from the date of such notice, ONRR may cancel the contract and collect under the ONRR-specified surety instrument. See § 1208.11.
- (d) If the purchaser disagrees with the amount of payment due, it must pay the amount due as computed by ONRR, unless the purchaser appeals the amount and posts an ONRR-specified surety instrument pursuant to the provisions of 30 CFR part 1243. The ONRR may, at its discretion, waive the appeal surety requirements if it determines that the contract surety instrument is sufficient protection for an amount under appeal.

 $[52 \ \mathrm{FR} \ 41913, \ \mathrm{Oct.} \ 30, \ 1987, \ \mathrm{as} \ \mathrm{amended} \ \mathrm{at} \ 64901, \ \mathrm{Dec.} \ 10, \ 1993]$

§ 1208.13 Reporting requirements.

If ONRR underbills a purchaser under a royalty oil contract because of a payor's underreporting or failure to report on Form MMS-2014 pursuant to §1210.52 of this chapter, the payor will be liable for payment of such underbilled amounts plus interest if they are unrecoverable from the purchaser or the surety instrument related to the contract.

[58 FR 64902, Dec. 10, 1993]

§ 1208.14 Civil and criminal penalties.

Failure to abide by the regulations in this part may result in civil and crimi-

nal penalties being levied on that person as specified in sections 109 and 110 of the Federal Oil and Gas Royalty Management Act of 1982, 30 U.S.C. 1719–20, and regulations at 30 CFR part 241. Civil penalties applicable under the OCSLA and the Mineral Leasing Act of 1920 may also be imposed.

§ 1208.15 Audits.

Audits of the accounts and books of lessees, operators, payors, and/or purchasers of royalty oil taken in kind may be made annually or at such other times as may be directed by ONRR. Such audits will be for the purpose of determining compliance with applicable statutes, regulations, and royalty oil contracts.

§ 1208.16 How to appeal a contracting officer's decision that you receive.

If you receive a contracting officer's decision, you may:

- (a) Appeal that decision to the Board of Contract Appeals in the Office of Hearings and Appeals, Office of the Secretary, in accordance with the procedures provided in 43 CFR part 4, subpart C; or
- (b) File an action in the United States Court of Federal Claims.

[64 FR 26251, May 13, 1999]

§ 1208.17 Suspensions for national emergencies.

The Secretary of the Department of the Interior, upon a recommendation by the Secretary of Defense or the Secretary of Energy and with the approval of the President, may suspend operations under these regulations and suspend royalty oil contracts during a national emergency declared by the Congress or the President.

PART 1210—FORMS AND REPORTS

Subpart A—General Provisions

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